

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

UNITED STATES OF AMERICA, §
Plaintiff, §
§
v. § CIVIL ACTION NO. H-05-3507
§
ARTHUR RAY HARRISON, *et al.*, §
Defendants. §

MEMORANDUM AND ORDER

The Court entered Final Judgment [Doc. # 162] in this case on March 13, 2007.

On April 24, 2007, well more than ten days after entry of Final Judgment, Defendant Arthur Ray Harrison filed a second *pro se* Motion for Reconsideration (“Motion”) [Doc. # 187]. The Court **denies** Harrison’s Motion.

A motion seeking reconsideration of a Court’s ruling is decided pursuant to Rule 60(b) of the Federal Rules of Civil Procedure if it is filed more than ten days after entry of the challenged order. *See, e.g., Shepherd v. Int’l Paper Co.*, 372 F.3d 326, 327 n.1 (5th Cir. 2004). Rule 60(b) contains six alternative grounds for relief:

(1) mistake, inadvertence, surprise, or excusable neglect; (2) newly discovered evidence which by due diligence could not have been discovered in time to move for a new trial under rule 59(b); (3) fraud (whether heretofore denominated intrinsic or extrinsic), misrepresentation, or other misconduct of an adverse party; (4) the judgment is void; (5) the judgment has been satisfied, released, or discharged, or a prior judgment upon which it is based has been reversed or otherwise vacated, or it is no

longer equitable that the judgment should have prospective application; or (6) any other reason justifying relief from operation of the judgment.

FED. R. CIV. P. 60(b).

Harrison purports to challenge the validity of the federal income tax assessments against him for years 1990 through 1996. The record reflects that Harrison stipulated to his federal income tax liability for the years in question.

Harrison also argues that the assessments are "clearly outside the three (3) year statute of limitations and may have been outside the six (6) year statute of limitations." *See Motion*, p.1. The case is governed by the ten (10) year statute of limitations set forth in 26 U.S.C. § 6502.

Based on the foregoing, it is hereby

ORDERED that Harrison's Second Motion for Reconsideration [Doc. # 187] is **DENIED**.

SIGNED at Houston, Texas, this 30th day of **April, 2007**.



Nancy F. Atlas
Nancy F. Atlas
United States District Judge